ESTABLISHED PROGRAMS FINANCING

ADVANCE CALCULATION

1989-90

APRIL 12, 1989

FEDERAL-PROVINCIAL RELATIONS DIVISION
DEPARTMENT OF FINANCE

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APRIL 12, 1989.

FOR FURTHER INFORMATION CONTACT:

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ADVANCE CALCULATION
1989-90

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MONTHLY E.P.F. CASH PAYMENTS BY COMPONENT *

FISCAL YEAR 1989-90

(IN THOUSANDS OF DOLLARS)

	NFLD.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	N.W.T.	YUKON	TOTAL
INSURED HEALTH SERVICES													
ADVANCE CALCULATION	149,509	34,063	233,470	188,569	1,091,787	2,129,704	287,023	265,586	638,615	832,878	13,245	6,739	5,871,188
MONTHLY PAYMENTS *	12,459	2,839	19,456	15,714	90,982	177,475	23,919	22,132	53,218	69,407	1,104	562	489,267
EXTENDED HEALTH CARE													
ADVANCE CALCULATION	29,233	6,660	45,650	36,871	343,615	492,867	56,121	51,930	125,352	156,401	2,674	1,306	1,348,680
MONTHLY PAYMENTS *	2,436	555	3,804	3,073	28,635	41,072	4,677	4,328	10,446	13,033	223	109	112,391
POST-SECONDARY EDUCATION													
ADVANCE CALCULATION	63,297	14,421	98,843	79,833	429,008	882,130	121,516	112,440	270,245	354,259	5,586	2,856	2,434,434
MONTHLY PAYMENTS *	5,275	1,202	8,237	6,653	35,751	73,511	10,126	9,370	22,520	29,522	466	238	202,871
TOTAL E.P.F.													
ADVANCE CALCULATION	242,039	55,144	377,963	305,273	1,864,410	3,504,701	464,660	429,956	1,034,212	1,343,538	21,505	10,901	9,654,302
MONTHLY PAYMENTS *	20,170	4,596	31,497	25,440	155,368	292,058	38,722	35,830	86,184	111,962	1,793	909	804,529

* SUBJECT TO THE CRITERIA AND CONDITIONS SPECIFIED UNDER THE CANADA HEALTH ACT AND EXCLUDING ADJUSTMENTS IN RESPECT OF PRIOR PROGRAM YEARS.

1. ESTABLISHED PROGRAMS FINANCING CASH AND TOTAL ENTITLEMENTS

UNDER PART VI OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS AND FEDERAL POST-SECONDARY EDUCATION AND HEALTH CONTRIBUTIONS ACT, 1977

FISCAL YEAR 1989-90

(IN THOUSANDS OF DOLLARS)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
TOTAL PART VI ENTITLEMENT	428,865	97,709	669,705	540,910	5,040,974	7,230,569	823,324	761,832	1,838,973	2,294,473	39,234	19,164	19,785,732
TAX TRANSFER	186,826	42,565	291,742	235,637	3,176,564	3,725,868	358,664	331,876	804,761	950,935	17,729	8,263	10,131,430
CASH ENTITLEMENT	242,039	55,144	377,963	305,273	1,864,410	3,504,701	464,660	429,956	1,034,212	1,343,538	21,505	10,901	9,654,302
CASH ENTITLEMENT BY PROGRAM													
INSURED HEALTH SERVICES	149,509	34,063	233,470	188,569	1,091,787	2,129,704	287,023	265,586	638,615	832,878	13,245	6,739	5,871,188
EXTENDED HEALTH CARE SERVICES	29,233	6,660	45,650	36,871	343,615	492,867	56,121	51,930	125,352	156,401	2,674	1,306	1,348,680
SUBTOTAL - HEALTH	178,742	40,723	279,120	225,440	1,435,402	2,622,571	343,144	317,516	763,967	989,279	15,919	8,045	7,219,868
POST-SECONDARY EDUCATION	63,297	14,421	98,843	79,833	429,008	882,130	121,516	112,440	270,245	354,259	5,586	2,856	2,434,434
TOTAL	242,039	55,144	377,963	305,273	1,864,410	3,504,701	464,660	429,956	1,034,212	1,343,538	21,505	10,901	9,654,302
FEDERAL TRANSFERS FOR HEALTH CARE													
TAX *	126,810	28,891	198,023	159,941	2,156,126	2,528,971	243,447	225,264	546,240	645,457	12,034	5,609	6,876,813
CASH	178,742	40,723	279,120	225,440	1,435,402	2,622,571	343,144	317,516	763,967	989,279	15,919	8,045	7,219,868
TOTAL	305,552	69,614	477,143	385,381	3,591,528	5,151,542	586,591	542,780	1,310,207	1,634,736	27,953	13,654	14,096,681
FEDERAL TRANSFERS FOR POST-SECONDARY EDUCATION													
TAX *	60,016	13,674	93,719	75,696	1,020,438	1,196,897	115,217	106,612	258,521	305,478	5,695	2,654	3,254,617
CASH	63,297	14,421	98,843	79,833	429,008	882,130	121,516	112,440	270,245	354,259	5,586	2,856	2,434,434
TOTAL	123,313	28,095	192,562	155,529	1,449,446	2,079,027	236,733	219,052	528,766	659,737	11,281	5,510	5,689,051
TOTAL CASH AND TAX, PART VI	428,865	97,709	669,705	540,910	5,040,974	7,230,569	823,324	761,832	1,838,973	2,294,473	39,234	19,164	19,785,732

* THE E.P.F. TAX TRANSFER IS ALLOCATED BETWEEN HEALTH AND POST-SECONDARY EDUCATION IN PROPORTION TO BASE YEAR PROGRAM COSTS, I.E. APPROXIMATELY 67.9 PER CENT TO HEALTH AND 32.1 PER CENT TO POST-SECONDARY EDUCATION.

2. ESTABLISHED PROGRAMS FINANCING TAX TRANSFER

FISCAL YEAR 1989-90

(IN THOUSANDS OF DOLLARS)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
13.5 P.I.T. POINTS	90,870	23,025	201,194	140,163	1,714,097	3,466,606	250,212	221,195	720,867	898,178	16,113	7,564	7,750,084
P.I.T. EQUALIZATION	83,061	16,602	70,412	79,210	330,326	0	83,697	87,774	0	0	0	0	751,082
1.0 C.I.T. POINT	4,822	1,440	11,053	9,351	145,139	259,262	15,772	12,697	63,894	52,757	1,616	699	598,502
C.I.T. EQUALIZATION	8,073	1,498	9,083	6,913	6,431	0	8,983	10,210	0	0	0	0	51,191
QUEBEC ABATEMENT *					980,571								980,571
TOTAL TAX TRANSFER	186,826	42,565	291,742	235,637	3,176,564	3,725,868	358,664	331,876	804,761	950,935	17,729	8,263	10,131,430

* QUEBEC RECEIVES A SPECIAL ABATEMENT OF 8.5 PERSONAL INCOME TAX POINTS ON A FISCAL YEAR BASIS IN RESPECT OF THE ESTABLISHED PROGRAMS UNDER PART VII OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS AND FEDEDAL POST-SECONDARY EDUCATION AND HEALTH CONTRIBUTIONS ACT, 1977.

3. ESTABLISHED PROGRAMS FINANCING CASH AND TOTAL ENTITLEMENTS

UNDER PART VI OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS AND FEDERAL POST-SECONDARY EDUCATION AND HEALTH CONTRIBUTIONS ACT, 1977

FISCAL YEAR 1989-90

(DOLLARS PER CAPITA)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
TOTAL PART VI ENTITLEMENT	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.50	754.49	754.51
TAX TRANSFER	328.69	328.69	328.69	328.69	475.46	388.80	328.69	328.69	330.19	312.70	340.94	325.31	386.35
CASH ENTITLEMENT	425.83	425.82	425.83	425.82	279.06	365.72	425.82	425.83	424.33	441.81	413.56	429.17	368.16
CASH ENTITLEMENT BY PROGRAM													
INSURED HEALTH SERVICES	263.03	263.03	263.04	263.03	163.41	222.24	263.03	263.03	262.02	273.88	254.71	265.31	223.89
EXTENDED HEALTH CARE SERVICES	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.42	51.42	51.43
SUBTOTAL - HEALTH	314.47	314.46	314.47	314.47	214.85	273.67	314.46	314.47	313.45	325.31	306.13	316.73	275.32
POST-SECONDARY EDUCATION	111.36	111.36	111.36	111.36	64.21	92.05	111.36	111.36	110.88	116.49	107.42	112.44	92.83
TOTAL	425.83	425.82	425.83	425.82	279.06	365.72	425.82	425.83	424.33	441.81	413.56	429.17	368.16
FEDERAL TRANSFERS FOR HEALTH CARE													
TAX	223.10	223.10	223.10	223.10	322.72	263.90	223.10	223.10	224.12	212.25	231.42	220.83	262.24
CASH	314.47	314.46	314.47	314.47	214.85	273.67	314.46	314.47	313.45	325.31	306.13	316.73	275.32
TOTAL	537.57	537.56	537.57	537.57	537.57	537.57	537.57	537.57	537.56	537.57	537.56	537.56	537.56
FEDERAL TRANSFERS FOR POST-SECONDARY EDUCATION													
TAX	105.59	105.59	105.59	105.59	152.74	124.90	105.59	105.59	106.07	100.45	109.52	104.49	124.11
CASH	111.36	111.36	111.36	111.36	64.21	92.05	111.36	111.36	110.88	116.49	107.42	112.44	92.83
TOTAL	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.94	216.93	216.95
TOTAL CASH AND TAX, PART VI	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.50	754.49	754.51

T3/89ADV

4. ESTABLISHED PROGRAMS FINANCING TAX TRANSFER

FISCAL YEAR 1989-90

(DOLLARS PER CAPITA)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
13.5 P.I.T. POINTS	159.87	177.80	226.67	195.51	256.56	361.74	229.30	219.07	295.76	295.36	309.87	297.80	295.54
P.I.T. EQUALIZATION	146.13	128.20	79.33	110.49	49.44	.00	76.70	86.93	.00	.00	.00	.00	28.64
1.0 C.I.T. POINT	8.48	11.12	12.45	13.04	21.72	27.05	14.45	12.58	34.42	17.35	31.08	27.52	22.82
C.I.T. EQUALIZATION	14.20	11.57	10.23	9.64	.96	.00	8.23	10.11	.00	.00	.00	.00	1.95
QUEBEC ABATEMENT					146.77								37.39
TOTAL TAX TRANSFER	328.69	328.69	328.69	328.69	475.46	388.80	328.69	328.69	330.19	312.70	340.94	325.31	386.35

5. ANNUAL GROWTH OF ESTABLISHED PROGRAMS FINANCING ENTITLEMENTS

UNDER PART VI OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS AND FEDERAL POST-SECONDARY EDUCATION AND HEALTH CONTRIBUTIONS ACT, 1977

FISCAL YEAR 1989-90

(PERCENTAGE CHANGE *)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
TOTAL PART VI ENTITLEMENT	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
TAX TRANSFER	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.5	13.8	8.2
CASH ENTITLEMENT	3.0	3.6	3.4	3.3	1.7	4.1	3.6	2.8	3.2	5.3	-1.0	-.7	3.5
CASH ENTITLEMENT BY PROGRAM													
INSURED HEALTH SERVICES	2.9	3.5	3.2	3.2	1.1	3.9	3.4	2.7	2.9	5.1	-1.6	-1.2	3.3
EXTENDED HEALTH CARE SERVICES	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
SUBTOTAL - HEALTH	3.2	3.8	3.5	3.5	2.1	4.3	3.7	3.0	3.5	5.4	-.5	-.3	3.7
POST-SECONDARY EDUCATION	2.7	3.2	3.0	3.0	.3	3.5	3.2	2.5	2.6	5.0	-2.3	-1.9	2.9
TOTAL	3.0	3.6	3.4	3.3	1.7	4.1	3.6	2.8	3.2	5.3	-1.0	-.7	3.5
FEDERAL TRANSFERS FOR HEALTH CARE													
TAX	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.5	13.8	8.2
CASH	3.2	3.8	3.5	3.5	2.1	4.3	3.7	3.0	3.5	5.4	-.5	-.3	3.7
TOTAL	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
FEDERAL TRANSFERS FOR POST-SECONDARY EDUCATION													
TAX	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.4	13.8	8.2
CASH	2.7	3.2	3.0	3.0	.3	3.5	3.2	2.5	2.6	5.0	-2.3	-1.9	2.9
TOTAL	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
TOTAL ENTITLEMENT CASH AND TAX, PART VI	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9

* REPRESENTS THE PERCENTAGE INCREASE OF CURRENT ENTITLEMENTS FOR 1989-90 OVER THE LATEST OFFICIAL CALCULATION OF ENTITLEMENTS FOR 1988-1989 (JANUARY 12, 1989).

T5/89ADV

6. ANNUAL GROWTH OF ESTABLISHED PROGRAMS FINANCING TAX TRANSFER

FISCAL YEAR 1989-90

(PERCENTAGE *)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
13.5 P.I.T. POINTS	7.6	7.3	7.5	7.2	7.6	9.2	7.3	7.0	7.8	8.3	9.1	9.1	8.4
P.I.T. EQUALIZATION	6.9	8.7	8.1	8.3	9.7	.0	9.5	7.1	.0	.0	.0	.0	8.7
1.0 C.I.T. POINT	-8.4	-23.4	15.3	15.9	8.7	-.6	.7	6.3	38.0	14.8	89.2	111.2	7.9
C.I.T. EQUALIZATION	10.5	55.1	-8.9	-10.7	-52.1	.0	7.7	-2.1	.0	.0	.0	.0	-12.0
QUEBEC ABATEMENT					7.6								7.6
TOTAL TAX TRANSFER	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.5	13.8	8.2

* REPRESENTS THE PERCENTAGE INCREASE OF CURRENT ENTITLEMENTS FOR 1989-90 OVER THE LATEST OFFICIAL CALCULATION OF ENTITLEMENTS FOR 1988-89 (JANUARY 12, 1989).

7. BASIC INPUTS USED IN THE CALCULATION OF E.P.F. ENTITLEMENTS

FISCAL YEAR 1989-90

BASE YEAR PROGRAM COSTS (1975-76) (1)	THOUSANDS OF DOLLARS	DOLLARS PER CAPITA	PERCENTAGE OF TOTAL
HOSPITAL INSURANCE	2,430,268	107.37	50.49
MEDICAL CARE	836,739	36.97	17.38
INSURED HEALTH SERVICES	3,267,007	144.34	67.88
POST-SECONDARY EDUCATION	1,546,190	68.31	32.12
TOTAL	4,813,197	212.65	100.00

(1) BASE YEAR PROGRAM COSTS: HOSPITAL INSURANCE AND MEDICARE - FINAL DETERMINATION OF FEDERAL CONTRIBUTIONS BY HEALTH AND WELFARE CANADA

POST-SECONDARY EDUCATION - FINAL DETERMINATION OF FEDERAL CONTRIBUTIONS BY THE DEPARTMENT OF THE SECRETARY OF STATE.

8. BASIC INPUTS USED IN THE CALCULATION OF E.P.F. ENTITLEMENTS

FISCAL YEAR 1989-90

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
POPULATION (IN THOUSANDS OF PERSONS) (1)													
1972	530.0	112.6	794.6	640.1	6,053.6	7,809.9	991.2	914.0	1,657.3	2,241.4	37.3	19.5	21,801.3
1973	537.2	114.0	804.3	647.1	6,078.9	7,908.8	996.2	904.5	1,689.5	2,302.4	39.4	20.5	22,043.0
1974	541.5	115.2	811.5	653.6	6,122.7	8,054.1	1,007.5	899.7	1,722.4	2,375.7	39.6	20.5	22,363.9
1975	549.1	117.1	819.5	665.2	6,179.0	8,172.2	1,013.6	907.4	1,778.3	2,433.2	41.2	21.3	22,697.1
1976	557.7	118.2	828.6	677.2	6,234.4	8,264.5	1,021.5	921.3	1,838.0	2,466.6	42.6	21.8	22,992.6
1977	559.8	119.3	833.4	684.1	6,284.0	8,353.1	1,027.4	934.9	1,912.7	2,499.4	42.8	21.8	23,272.8
1978	561.5	121.0	837.5	688.1	6,302.4	8,439.6	1,032.0	943.5	1,983.1	2,542.3	43.6	22.5	23,517.0
1979	563.5	122.0	841.8	691.9	6,338.9	8,501.3	1,028.0	951.3	2,052.8	2,589.4	44.0	22.3	23,747.3
1980	565.6	122.8	845.1	695.4	6,386.1	8,569.7	1,024.9	959.4	2,140.6	2,666.0	44.7	22.3	24,042.5
1981	567.7	122.5	847.4	696.4	6,438.4	8,625.1	1,026.2	968.3	2,237.7	2,744.5	45.7	23.2	24,343.2
1982	566.2	122.4	849.5	696.6	6,462.2	8,702.5	1,033.3	977.0	2,314.5	2,787.7	47.4	23.9	24,583.1
1983	571.4	123.7	857.0	703.2	6,474.9	8,798.0	1,045.6	989.3	2,338.7	2,813.8	48.8	22.9	24,787.2
1984	572.4	125.1	864.4	707.9	6,492.0	8,901.7	1,055.1	1,000.5	2,338.5	2,847.7	50.1	23.1	24,978.2
1985	571.5	126.0	871.0	709.9	6,514.2	9,006.4	1,064.0	1,008.4	2,348.5	2,870.1	51.9	23.5	25,165.4
1986	568.3	126.6	873.2	710.4	6,540.3	9,113.5	1,071.2	1,010.2	2,375.3	2,889.2	52.2	23.5	25,354.1
1987	568.2	127.3	878.9	712.3	6,592.6	9,270.7	1,079.0	1,014.0	2,380.4	2,925.7	51.7	24.4	25,625.1
1988	568.1	128.7	883.9	714.4	6,639.2	9,430.8	1,084.7	1,011.2	2,401.1	2,984.0	51.8	25.3	25,923.3
1989	568.4	129.5	887.6	716.9	6,681.1	9,583.1	1,091.2	1,009.7	2,437.3	3,041.0	52.0	25.4	26,223.3
PROVINCIAL SHARES OF BASIC FEDERAL TAX (BFT) (2)													
THOUSANDS OF DOLLARS	588,233	149,049	1,302,406	907,325	11,095,997	22,440,649	1,619,715	1,431,880	4,666,447	5,814,247	104,308	48,964	50,169,220
PER CENT	1.172498	.297093	2.596026	1.808529	22.117141	44.729914	3.228503	2.854101	9.301414	11.589271	.207912	.097598	100.000000
FACTOR TO EXCLUDE NON-RESIDENT BASIC FEDERAL TAX (PER CENT)													
1989													.997785
BASIC FEDERAL TAX (IN THOUSANDS OF DOLLARS) (3)													
1989													51,300,000
1990													55,200,000

(1) EXCEPT FOR 1981 AND 1986 (WHEN CENSUS FIGURES ARE USED), ESTIMATES ARE AS OF JUNE 1.

(2) BASED ON 1987 AND PRIOR YEARS' BASIC FEDERAL TAX ASSESSED AS OF DECEMBER 31, 1988 AND ADJUSTED FOR ESTIMATED IMPACT OF TAX REFORM.

(3) ESTIMATED BY THE DEPARTMENT OF FINANCE.

9. BASIC INPUTS USED IN THE CALCULATION OF E. P. F. ENTITLEMENTS

FISCAL YEAR 1989-90

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
PROVINCIAL SHARES OF CORPORATE TAXABLE INCOME (CTI) (1)													
THOUSANDS OF DOLLARS	477,857	142,702	1,095,459	926,722	14,384,239	25,694,697	1,563,117	1,258,348	8,314,439	5,228,588	160,176	69,274	59,315,620
PER CENT	.805618	.240581	1.846831	1.562357	24.250340	43.318603	2.635254	2.121445	14.017285	8.814859	.270040	.116789	100.000003
FACTOR TO EXCLUDE NON-RESIDENT CORPORATE TAXABLE INCOME (PER CENT)													
1989													.988441
CORPORATE TAXABLE INCOME (IN THOUSANDS OF DOLLARS) (2)													
1989													59,800,000
1990													62,800,000
GROSS NATIONAL PRODUCT (IN MILLIONS OF DOLLARS) (3)													
1972													107,168
1973													125,642
1974													149,873
1975													169,002
1976													194,388
1977													213,308
1978													235,654
1979													268,941
1980													302,064
1981													344,657
1982													361,772
1983													394,114
1984													431,249
1985													464,446
1986													489,929
1987													533,085
1988													580,310
EQUALIZATION UNDER PART I OF THE ACT (IN THOUSANDS OF DOLLARS) (4)													
1989-90	910,459	183,932	854,023	836,202	3,448,710	0	768,327	351,289	0	0	0	0	7,352,942

(1) BASED ON 1987 CORPORATE TAXABLE INCOME ASSESSED AS OF FEBRUARY 28, 1989, ADJUSTED FOR ESTIMATED IMPACT OF TAX REFORM.

(2) ESTIMATED BY THE DEPARTMENT OF FINANCE.

(3) STATISTICS CANADA, NATIONAL INCOME AND EXPENDITURE ACCOUNTS.

(4) PROVINCIAL EQUALIZATION, FIRST ESTIMATE 1989-90 (JANUARY 31, 1989), DEPARTMENT OF FINANCE.

10. INTERMEDIATE OUTPUT RELATED TO E.P.F. CALCULATIONS

CALCULATION OF E.P.F. ESCALATORS AND PER CAPITA ENTITLEMENTS IN RESPECT OF THE 'ESTABLISHED' PROGRAMS

FISCAL YEAR 1989-90

	ESCALATOR FOR HEALTH (1) (PER CENT)	I.H.S. ENT.(2) ($ PER CAPITA)	EXTENDED HEALTH CARE ($ PER CAPITA)	ESCALATOR FOR P.S.E. (1) (PER CENT)	P.S.E. ENT.(2) ($ PER CAPITA)	TOTAL E.P.F. ($ PER CAPITA)
1975-76		144.336856			68.310905	212.647761
1976-77	14.845217	165.763975		14.845217	78.451807	244.215782
1977-78	14.043991	189.043854	20.000000	14.043991	89.469572	298.513426
1978-79	11.001168	209.840886	22.200234	11.001168	99.312270	331.353390
1979-80	10.405440	231.675755	24.510266	10.405440	109.646149	365.832169
1980-81	10.235245	255.388335	27.018951	10.235245	120.868700	403.275986
1981-82	11.084538	283.696951	30.013877	11.084538	134.266437	447.977266
1982-83	12.211911	318.341771	33.679145	12.211911	150.662935	502.683852
1983-84	9.123556	347.385860	36.751881	6.000000	159.702711	543.840452
1984-85	8.166227	375.754179	39.753123	5.000000	167.687847	583.195149
1985-86	6.836355	401.442069	42.470788	6.836355	179.151583	623.064439
1986-87	5.839458	424.884109	44.950851	5.839458	189.613064	659.448024
1987-88	4.716210	444.922533	47.070828	4.716210	198.555613	690.548975
1988-89	4.411356	464.549650	49.147289	4.411356	207.314608	721.011548
1989-90	4.646382	486.134401	51.430860	4.646382	216.947237	754.512498

(1) THE ESCALATOR FOR HEALTH FOR A FISCAL YEAR ENDING BEFORE APRIL 1, 1986 IS A THREE-YEAR COMPOUND MOVING AVERAGE OF G.N.P. GROWTH PER CAPITA. FOR 1985-86, FOR EXAMPLE, IT IS EQUAL TO THE CUBE ROOT OF THE FOLLOWING FRACTION:

$$\frac{\text{G.N.P. PER CAPITA IN 1984}}{\text{G.N.P. PER CAPITA IN 1981}}$$

FOR EACH FISCAL YEAR BEGINNING AFTER MARCH 31, 1986, THE ESCALATOR IS REDUCED BY TWO PERCENTAGE POINTS. FOR 1987-88, FOR EXAMPLE, IT WILL BE THE CUBE ROOT OF THE FOLLOWING FRACTION:

$$\frac{\text{G.N.P. PER CAPITA IN 1986}}{\text{G.N.P. PER CAPITA IN 1983}}$$

LESS 0.02.

FOR 1983-84 AND 1984-85, THE ESCALATORS FOR POST-SECONDARY EDUCATION ARE 6 AND 5 PER CENT RESPECTIVELY. THE POST-SECONDARY EDUCATION ESCALATOR IN OTHER YEARS IS EQUAL TO THE HEALTH ESCALATOR.

(2) THE PER CAPITA ENTITLEMENTS FOR EACH OF THE ESTABLISHED PROGRAMS ARE EQUAL TO THE BASE YEAR CONTRIBUTIONS PER CAPITA ($144.34 FOR HEALTH AND $68.31 FOR P.S.E. IN 1975-76) ESCALATED ON A CUMULATIVE BASIS BY THE APPROPRIATE ESCALATORS. FOR EXTENDED HEALTH CARE THE PER CAPITA ENTITLEMENTS IS EQUAL TO 20 DOLLARS IN 1977-78, GROWING THEREAFTER WITH THE ESCALATOR FOR HEALTH.

11. INTERMEDIATE OUTPUT RELATED TO E.P.F. CALCULATIONS

CALCULATION OF TOTAL PART VI ENTITLEMENT

FISCAL YEAR 1989-90

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
ENTITLEMENT IN RESPECT OF THE 'ESTABLISHED' PROGRAMS (1)													
INSURED HEALTH SERVICES	276,319	62,954	431,493	348,510	3,247,913	4,658,675	530,470	490,850	1,184,855	1,478,335	25,279	12,348	12,748,001
POST-SECONDARY EDUCATION	123,313	28,095	192,562	155,529	1,449,446	2,079,027	236,733	219,052	528,766	659,737	11,281	5,510	5,689,051
TOTAL	399,632	91,049	624,055	504,039	4,697,359	6,737,702	767,203	709,902	1,713,621	2,138,072	36,560	17,858	18,437,052
EXTENDED HEALTH CARE SERVICES (2)													
1989-90	29,233	6,660	45,650	36,871	343,615	492,867	56,121	51,930	125,352	156,401	2,674	1,306	1,348,680
TOTAL PART VI ENTITLEMENT (3)													
1989-90	428,865	97,709	669,705	540,910	5,040,974	7,230,569	823,324	761,832	1,838,973	2,294,473	39,234	19,164	19,785,732
SPECIAL ADJUSTMENT PAYMENT PROVISION (PER CENT) (3)													
GROWTH OF TOTAL ENTITLEMENT													5.9
RATE OF INFLATION													3.8

(1) 'ESTABLISHED' PROGRAMS AND EXTENDED HEALTH CARE SERVICES ENTITLEMENTS ARE EQUAL TO THE PER CAPITA AMOUNTS, SHOWN IN TABLE 10, MULTIPLIED BY PROVINCIAL AND TERRITORIAL POPULATION.

(2) THE TOTAL PART VI ENTITLEMENT IS EQUAL TO THE SUM OF THE ENTITLEMENTS (UNDER PART VI OF THE FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS AND FEDERAL POST-SECONDARY EDUCATION AND HEALTH CONTRIBUTIONS ACT, 1977) IN RESPECT OF THE 'ESTABLISHED' PROGRAMS AND THE EXTENDED HEALTH CARE SERVICES ENTITLEMENT.

(3) AS THE RATE OF INFLATION IS LOWER THAN THE RATE OF GROWTH OF TOTAL EPF ENTITLEMENTS, THE SPECIAL ADJUSTMENT PAYMENT PROVISION DOES NOT APPLY. THE ANNUAL GROWTH OF ENTITLEMENTS IS CALCULATED OVER THE PRECEDING YEAR'S LATEST OFFICIAL CALCULATION (HERE, 1988-89 SECOND ADJUSTMENT TO ADVANCE, JANUARY 12, 1989) AND THE RATE OF INFLATION IS THE ANNUAL GROWTH OF THE IMPLICIT PRICE INDEX OF THE GROSS NATIONAL EXPENDITURE FOR THE CALENDAR YEAR, AS ESTIMATED BY THE DEPARTMENT OF FINANCE.

12. INTERMEDIATE OUTPUT RELATED TO E.P.F. CALCULATIONS

CALCULATION OF P.I.T. TRANSFER

FISCAL YEAR 1989-90

(IN THOUSANDS OF DOLLARS)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
BASIC FEDERAL TAX													
PRE-EPF ESTIMATE (1)													
1989													56,462,353
1990													60,754,813
FISCAL YEAR PRE-EPF ESTIMATE EXCLUDING NON-RESIDENTS (2)													
1989-90													57,408,027
VALUE OF ONE AND 13.5 P.I.T. POINT(S) (3)													
ONE POINT	6,731	1,706	14,903	10,382	126,970	256,786	18,534	16,385	53,398	66,532	1,194	560	574,080
13.5 POINTS	90,870	23,025	201,194	140,163	1,714,097	3,466,606	250,212	221,195	720,867	898,178	16,113	7,564	7,750,084

(1) BASIC FEDERAL TAX ON A PRE-EPF BASIS IS EQUAL TO BASIC FEDERAL TAX DIVIDED BY (1.00000-0.09143). THIS ADJUSTS FOR THE IMPACT OF THE EPF TAX TRANSFER ON THE VALUE OF BFT.

(2) FISCAL YEAR PRE-EPF BASIC FEDERAL TAX EXCLUDING NON-RESIDENTS IS CALCULATED BY TAKING THREE QUARTERS OF THE AMOUNT FOR THE TAXATION YEAR ENDING IN THE FISCAL YEAR, PLUS ONE QUARTER OF THE AMOUNT FOR THE TAXATION YEAR BEGINNING IN THE FISCAL YEAR, AND BY MULTIPLYING THE SUM BY .997785 PER CENT TO EXCLUDE NON-RESIDENTS.

(3) THE VALUE OF ONE P.I.T. POINT IS CALCULATED BY ALLOCATING THE FISCAL YEAR PRE-EPF BASIC FEDERAL TAX EXCLUDING NON-RESIDENTS ON THE BASIS OF THE PROVINCIAL AND TERRITORIAL SHARES IN THE LAST YEAR FOR WHICH FINAL OF APPROPRIATE INTERIM TAXATION DATA ARE AVAILABLE AND BY TAKING ONE PER CENT OF THESE AMOUNTS.

13. INTERMEDIATE OUTPUT RELATED TO E.P.F. CALCULATIONS

CALCULATION OF EQUALIZATION ASSOCIATED WITH P.I.T. TRANSFER

FISCAL YEAR 1989-90

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
PROVINCIAL SHARES OF POPULATION (PER CENT)													
1989	2.17396	.49530	3.39481	2.74193	25.55324	36.65254	4.17352	3.86181	9.32196	11.63093			100.00000
PROVINCIAL SHARES OF P.I.T. BASE (PER CENT) (1)													
1989	1.17609	.29800	2.60398	1.81407	22.18492	44.86699	3.23840	2.86285	9.32992	11.62479			100.00000
PERCENTAGE OF P.I.T. BASE IN THE FIVE PROVINCES COMPRISING THE EQUALIZATION STANDARD (2)													
1989													
PERCENTAGE OF TOTAL PROVINCIAL POPULATION IN THE FIVE PROVINCES COMPRISING THE STANDARD													84.778
1989													
P.I.T. FISCAL CAPACITY DEFICIENCIES (OR EXCESSES) (PER CENT) (3)													81.87204
1989	1.07503	.21488	.91132	1.02518	4.27529	-6.91353	1.08325	1.13603	.32290	.41896			
ONE AND 13.5 POINT(S) OF P.I.T. SUBJECT TO EQUALIZATION (IN THOUSANDS OF DOLLARS) (4)													
ONE POINT													572,326
13.5 POINTS													7,726,406
VALUE OF NOTIONAL EQUALIZATION ASSOCIATED WITH ONE AND 13.5 P.I.T. POINT(S) (IN THOUSANDS OF DOLLARS) (5) *													
ONE POINT	6,153	1,230	5,216	5,867	24,469	0	6,200	6,502	0	0	0	0	55,636
13.5 POINTS	83,061	16,602	70,412	79,210	330,326	0	83,697	87,774	0	0	0	0	751,082

(1) PROVINCIAL SHARES OF THE P.I.T. BASE ARE CALCULATED USING THE DEFINITION OF THE REVENUE BASE EMBODIED IN THE REGULATIONS PURSUANT TO PART VI OF THE ACT.

(2) UNDER THE AMENDED ACT THOSE PROVINCES WHOSE FISCAL CAPACITIES WOULD OTHERWISE BE BELOW ARE EQUALIZED TO A REPRESENTATIVE AVERAGE STANDARD. THE PROVINCES COMPRISING THE STANDARD ARE QUEBEC, ONTARIO, MANITOBA, SASKATCHEWAN AND BRITISH COLUMBIA.

(3) THE FISCAL CAPACITY DEFICIENCY OF ANY PROVINCE IS CALCULATED BY (A) DIVIDING THE FIVE PROVINCES' P.I.T. BASE SHARE BY THEIR SHARE OF POPULATION, (B) MULTIPLYING THE RESULT BY THAT PROVINCE'S SHARE OF POPULATION AND (C) SUBTRACTING THAT PROVINCE'S SHARE OF THE P.I.T. BASE. A NEGATIVE RESULT INDICATES A FISCAL CAPACITY EXCESS.

(4) ONE POINT OF P.I.T. SUBJECT TO EQUALIZATION IS EQUAL TO ONE PER CENT OF THE TEN-PROVINCE TOTAL OF FISCAL-YEAR PRE-EPF BASIC FEDERAL TAX EXCLUDING NON-RESIDENTS.

(5) THE VALUE OF NOTIONAL EQUALIZATION ASSOCIATED WITH ONE P.I.T. POINT IS EQUAL TO ONE P.I.T. POINT SUBJECT TO EQUALIZATION MULTIPLIED BY THE PROVINCE'S P.I.T. FISCAL CAPACITY DEFICIENCY IF ANY.

* PURSUANT TO SECTION 20, THE EQUALIZATION ASSOCIATED WITH THE TAX TRANSFER IS EQUAL TO THE LESSER OF THE ACTUAL EQUALIZATION PAID UNDER PART I OF THE ACT AND THE NOTIONAL EQUALIZATION ASSOCIATED WITH THE TAX TRANSFER. ACCORDINGLY, NO EQUALIZATION PAYMENT IS INDICATED ABOVE FOR BRITISH COLUMBIA DESPITE ITS FISCAL CAPICITY DEFICIENCY.

14. INTERMEDIATE OUTPUT RELATED TO E.P.F. CALCULATIONS

CALCULATION OF C.I.T. TRANSFER

FISCAL YEAR 1989-90

(IN THOUSANDS OF DOLLARS)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
CORPORATE TAXABLE INCOME													
1989													59,800,000
1990													62,800,000
FISCAL YEAR ESTIMATE EXCLUDING NON-RESIDENTS (1)													
1989-90													59,850,103
VALUE OF ONE C.I.T. POINT (2)													
1989-90	4,822	1,440	11,053	9,351	145,139	259,262	15,772	12,697	83,894	52,757	1,616	699	598,502

(1) THE FISCAL YEAR ESTIMATE OF CORPORATE TAXABLE INCOME EXCLUDING NON-RESIDENTS IS CALCULATED BY TAKING THREE QUARTERS OF THE AMOUNT FOR THE TAXATION YEAR ENDING IN THE FISCAL YEAR AND ONE QUARTER OF THE AMOUNT FOR THE TAXATION YEAR BEGINNING IN THE FISCAL YEAR AND BY MULTIPLYING THE SUM BY .988441 PER CENT TO EXCLUDE NON-RESIDENTS.

(2) THE VALUE OF ONE C.I.T. POINT IS CALCULATED BY ALLOCATING THE FISCAL YEAR CORPORATE TAXABLE INCOME ON THE BASIS OF THE PROVINCIAL AND TERRITORIAL SHARES IN THE LAST YEAR FOR WHICH FINAL OR APPROPRIATE INTERIM TAXATION DATA ARE AVAILABLE AND BY TAKING ONE PER CENT OF THESE AMOUNTS.

15. INTERMEDIATE OUTPUT RELATED TO E.P.F. CALCULATIONS

CALCULATION OF EQUALIZATION ASSOCIATED WITH C.I.T. TRANSFER

FISCAL YEAR 1989-90

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	NWT	YUKON	TOTAL
PROVINCIAL SHARES OF POPULATION (PER CENT)													
1989	2.17396	.49530	3.39481	2.74193	25.55324	36.65254	4.17352	3.86181	9.32196	11.63093			100.00000
PROVINCIAL SHARES OF C.I.T. BASE (PER CENT) (1)													
1989	.80875	.24152	1.85400	1.56842	24.34451	43.48682	2.64549	2.12968	14.07172	8.84909			100.00000
PERCENTAGE OF C.I.T. BASE IN THE FIVE PROVINCES COMPRISING THE EQUALIZATION STANDARD (2)													
1989													81.45559
PERCENTAGE OF TOTAL PROVINCIAL POPULATION IN THE FIVE PROVINCES COMPRISING THE STANDARD													
1989													81.87204
C.I.T. FISCAL CAPACITY DEFICIENCIES (OR EXCESSES) (PER CENT) (3)													
1989	1.35416	.25126	1.52354	1.15956	1.07875	-7.02072	1.50680	1.71248	-4.79718	2.72268			
ONE POINT OF C.I.T. SUBJECT TO EQUALIZATION (IN THOUSANDS OF DOLLARS) (4)													
1989-90													596,186
VALUE OF NOTIONAL EQUALIZATION ASSOCIATED WITH ONE C.I.T. POINT (IN THOUSANDS OF DOLLARS) (5) *													
1989-90	8,073	1,498	9,083	6,913	6,431	0	8,983	10,210	0	0			51,191

(1) PROVINCIAL SHARES OF THE C.I.T. BASE ARE CALCULATED USING THE DEFINITION OF THE REVENUE BASE EMBODIED IN THE REGULATIONS PURSUANT TO PART VI OF THE ACT.

(2) UNDER THE AMENDED ACT THOSE PROVINCES WHOSE FISCAL CAPACITIES WOULD OTHERWISE BE BELOW ARE EQUALIZED TO A REPRESENTATIVE AVERAGE STANDARD. THE PROVINCES COMPRISING THE STANDARD ARE QUEBEC, ONTARIO, MANITOBA, SASKATCHEWAN AND BRITISH COLUMBIA.

(3) THE FISCAL CAPACITY DEFICIENCY OF ANY PROVINCE IS CALCULATED BY (A) DIVIDING THE FIVE PROVINCES' C.I.T. BASE SHARE BY THEIR SHARE OF POPULATION, (B) MULTIPLYING THE RESULT BY THAT PROVINCE'S SHARE OF POPULATION AND (C) SUBTRACTING THAT PROVINCE'S SHARE OF THE C.I.T. BASE. A NEGATIVE RESULT INDICATES A FISCAL CAPACITY EXCESS.

(4) C.I.T. SUBJECT TO EQUALIZATION IS EQUAL TO THE TEN-PROVINCE TOTAL OF FISCAL-YEAR CORPORATE TAXABLE INCOME EXCLUDING NON-RESIDENTS.

(5) THE VALUE OF NOTIONAL EQUALIZATION ASSOCIATED WITH ONE C.I.T. POINT IS EQUAL TO ONE PER CENT OF C.I.T. SUBJECT TO EQUALIZATION MULTIPLIED BY THE PROVINCE'S C.I.T. FISCAL CAPACITY DEFICIENCY, IF ANY.

* PURSUANT TO SECTION 20, THE EQUALIZATION ASSOCIATED WITH THE TAX TRANSFER IS EQUAL TO THE LESSER OF THE ACTUAL EQUALIZATION PAID UNDER PART I OF THE ACT AND THE NOTIONAL EQUALIZATION ASSOCIATED WITH THE TAX TRANSFER. ACCORDINGLY, NO EQUALIZATION PAYMENT IS INDICATED ABOVE FOR BRITISH COLUMBIA DESPITE ITS FISCAL CAPACITY DEFICIENCIES.

LE FINANCEMENT DES PROGRAMMES ÉTABLIS

CALCUL DES AVANCES

1989-90

LE 12 AVRIL 1989

DIVISION DES RELATIONS FÉDÉRALES-PROVINCIALES
MINISTÈRE DES FINANCES

FINANCEMENT DES PROGRAMMES ETABLIS

CALCUL DES AVANCES

1989-90

DIVISION DES RELATIONS FEDERALES-PROVINCIALES

MINISTERE DES FINANCES

LE 12 AVRIL 1989.

POUR PLUS DE RENSEIGNEMENTS:

J HODGSON (613) 996-4873
D ROBITAILLE (613) 996-3598

FINANCEMENT DES PROGRAMMES ETABLIS
CALCUL DES AVANCES
1989-90

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VENTILATION PAR PROGRAMME DES PAIEMENTS MENSUELS EN ESPECES AU TITRE DU F.P.E. *

ANNEE FINANCIERE 1989-90

(EN MILLIERS DE DOLLARS)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
SERVICES DE SANTE ASSURES													
CALCUL DES AVANCES	149,509	34,063	233,470	188,569	1,091,787	2,129,704	287,023	265,586	638,615	832,878	13,245	6,739	5,871,188
PAIEMENTS MENSUELS *	12,459	2,839	19,456	15,714	90,982	177,475	23,919	22,132	53,218	69,407	1,104	562	489,267
SERVICES COMPLEMENTAIRES DE SANTE													
CALCUL DES AVANCES	29,233	6,660	45,650	36,871	343,615	492,867	56,121	51,930	125,352	156,401	2,674	1,306	1,348,680
PAIEMENTS MENSUELS *	2,436	555	3,804	3,073	28,635	41,072	4,677	4,328	10,446	13,033	223	109	112,391
ENSEIGNEMENT POSTSECONDAIRE													
CALCUL DES AVANCES	63,297	14,421	98,843	79,833	429,008	882,130	121,516	112,440	270,245	354,259	5,586	2,856	2,434,434
PAIEMENTS MENSUELS *	5,275	1,202	8,237	6,653	35,751	73,511	10,126	9,370	22,520	29,522	466	238	202,871
TOTAL F.P.E.													
CALCUL DES AVANCES	242,039	55,144	377,963	305,273	1,864,410	3,504,701	464,660	429,956	1,034,212	1,343,538	21,505	10,901	9,654,302
PAIEMENTS MENSUELS *	20,170	4,596	31,497	25,440	155,368	292,058	38,722	35,830	86,184	111,962	1,793	909	804,529

* LES PAIEMENTS MENSUELS SONT ASSUJETTIS AUX CONDITIONS DEFINIES PAR LA LOI CANADIENNE SUR LA SANTE ET N'INCLUENT PAS LES AJUSTEMENTS POUR LES ANNEES ANTERIEURES

1. DROITS AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS EN VERTU DE LA PARTIE VI

DE LA LOI DE 1977 SUR LES ACCORDS FISCAUX ENTRE LE GOUVERNEMENT FEDERAL ET LES PROVINCES ET SUR LES CONTRIBUTIONS FEDERALES EN MATIERE D'ENSEIGNEMENT POSTSECONDAIRE ET DE SANTE

ANNEE FINANCIERE 1989-90

(EN MILLIERS DE DOLLARS)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
TOTAL DES DROITS, PARTIE VI	428,865	97,709	669,705	540,910	5,040,974	7,230,569	823,324	761,832	1,838,973	2,294,473	39,234	19,164	19,785,732
TRANSFERT EN IMPOTS	186,826	42,565	291,742	235,637	3,176,564	3,725,868	358,664	331,876	804,761	950,935	17,729	8,263	10,131,430
DROITS EN ESPECES	242,039	55,144	377,963	305,273	1,864,410	3,504,701	464,660	429,956	1,034,212	1,343,538	21,505	10,901	9,654,302
DROITS EN ESPECES PAR PROGRAMME													
SERVICES DE SANTE ASSURES	149,509	34,063	233,470	188,569	1,091,787	2,129,704	287,023	265,586	638,615	832,878	13,245	6,739	5,871,188
SERVICES COMPLEMENTAIRES DE SANTE	29,233	6,660	45,650	36,871	343,615	492,867	56,121	51,930	125,352	156,401	2,674	1,306	1,348,680
SOUS-TOTAL - SANTE	178,742	40,723	279,120	225,440	1,435,402	2,622,571	343,144	317,516	763,967	989,279	15,919	8,045	7,219,868
ENSEIGNEMENT POSTSECONDAIRE	63,297	14,421	98,843	79,833	429,008	882,130	121,516	112,440	270,245	354,259	5,586	2,856	2,434,434
TOTAL	242,039	55,144	377,963	305,273	1,864,410	3,504,701	464,660	429,956	1,034,212	1,343,538	21,505	10,901	9,654,302
TRANSFERTS DU GOUVERNEMENT FEDERAL POUR LA SANTE													
EN IMPOTS *	126,810	28,891	198,023	159,941	2,156,126	2,528,971	243,447	225,264	546,240	645,457	12,034	5,609	6,876,813
EN ESPECES	178,742	40,723	279,120	225,440	1,435,402	2,622,571	343,144	317,516	763,967	989,279	15,919	8,045	7,219,868
TOTAL	305,552	69,614	477,143	385,381	3,591,528	5,151,542	586,591	542,780	1,310,207	1,634,736	27,953	13,654	14,096,681
TRANSFERTS DU GOUVERNEMENT FEDERAL POUR L'ENSEIGNEMENT POSTSECONDAIRE													
EN IMPOTS *	60,016	13,674	93,719	75,696	1,020,438	1,196,897	115,217	106,612	258,521	305,478	5,695	2,654	3,254,617
EN ESPECES	63,297	14,421	98,843	79,833	429,008	882,130	121,516	112,440	270,245	354,259	5,586	2,856	2,434,434
TOTAL	123,313	28,095	192,562	155,529	1,449,446	2,079,027	236,733	219,052	528,766	659,737	11,281	5,510	5,689,051
TOTAL DES TRANSFERTS EN ESPECES ET EN IMPOTS, PARTIE VI	428,865	97,709	669,705	540,910	5,040,974	7,230,569	823,324	761,832	1,838,973	2,294,473	39,234	19,164	19,785,732

* LE TRANSFERT EN IMPOTS AU TITRE DU F.P.E. EST REPARTI ENTRE LA SANTE ET L'ENSEIGNEMENT POSTSECONDAIRE EN PROPORTION DES COUTS DES PROGRAMMES AU COURS DE L'ANNEE DE BASE, SOIT ENVIRON 67.9 POUR CENT A LA SANTE ET 32.1 POUR CENT A L'ENSEIGNEMENT POSTSECONDAIRE.

2. TRANSFERTS EN IMPOTS AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS

ANNEE FINANCIERE 1989-90

(EN MILLIERS DE DOLLARS)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
13.5 POINTS I.R.P.	90,870	23,025	201,194	140,163	1,714,097	3,466,606	250,212	221,195	720,867	898,178	16,113	7,564	7,750,084
PEREQUATION I.R.P.	83,061	16,602	70,412	79,210	330,326	0	83,697	87,774	0	0	0	0	751,082
1.0 POINT I.R.S.	4,822	1,440	11,053	9,351	145,139	259,262	15,772	12,697	83,894	52,757	1,616	699	598,502
PEREQUATION I.R.S.	8,073	1,498	9,083	6,913	6,431	0	8,983	10,210	0	0	0	0	51,191
ABATTEMENT DU QUEBEC *					980,571								980,571
TRANSFERT FISCAL TOTAL	186,826	42,565	291,742	235,637	3,176,564	3,725,868	358,664	331,876	804,761	950,935	17,729	8,263	10,131,430

* LE QUEBEC RECOIT UN ABATTEMENT SPECIAL DE 8.5 POINTS D'IMPOT SUR LE REVENU DES PARTICULIERS A L'EGARD D'UNE ANNEE FINANCIERE, AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS, EN VERTU DE LA PARTIE VII DE LA LOI DE 1977 SUR LES ACCORDS FISCAUX ENTRE LE GOUVERNMENT FEDERAL ET LES PROVINCES ET SUR LES CONTRIBUTIONS FEDERALES EN MATIERE D'ENSEIGNEMENT POSTSECONDAIRE ET DE SANTE.

3. DROITS EN ESPECES ET EN TOTAL AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS EN VERTU DE LA PARTIE VI DE LA LOI DE 1977 SUR LES ACCORDS FISCAUX ENTRE LE GOUVERNEMENT FEDERAL ET LES PROVINCES ET SUR LES CONTRIBUTIONS FEDERALES EN MATIERE D'ENSEIGNEMENT POSTSECONDAIRE ET DE SANTE

ANNEE FINANCIERE 1989-90

(DOLLARS PAR HABITANT)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
TOTAL DES DROITS, PARTIE VI	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.50	754.49	754.51
TRANSFERT EN IMPOTS	328.69	328.69	328.69	328.69	475.46	388.80	328.69	328.69	330.19	312.70	340.94	325.31	386.35
DROITS EN ESPECES	425.83	425.82	425.83	425.82	279.06	365.72	425.82	425.83	424.33	441.81	413.56	429.17	368.16
DROITS EN ESPECES PAR PROGRAMME													
SERVICES DE SANTE ASSURES	263.03	263.03	263.04	263.03	163.41	222.24	263.03	263.03	262.02	273.88	254.71	265.31	223.89
SERVICES COMPLEMENTAIRE DE SANTE	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.42	51.42	51.43
SOUS-TOTAL - SANTE	314.47	314.46	314.47	314.47	214.85	273.67	314.46	314.47	313.45	325.31	306.13	316.73	275.32
ENSEIGNEMENT POSTSECONDAIRE	111.36	111.36	111.36	111.36	64.21	92.05	111.36	111.36	110.88	116.49	107.42	112.44	92.83
TOTAL	425.83	425.82	425.83	425.82	279.06	365.72	425.82	425.83	424.33	441.81	413.56	429.17	368.16
TRANSFERTS DU GOUVERNEMENT FEDERAL POUR LA SANTE													
EN IMPOTS	223.10	223.10	223.10	223.10	322.72	263.90	223.10	223.10	224.12	212.25	231.42	220.83	262.24
EN ESPECES	314.47	314.46	314.47	314.47	214.85	273.67	314.46	314.47	313.45	325.31	306.13	316.73	275.32
TOTAL	537.57	537.56	537.57	537.57	537.57	537.57	537.57	537.57	537.56	537.57	537.56	537.56	537.56
TRANSFERTS DU GOUVERNEMENT FEDERAL POUR L'ENSEIGNEMENT POSTSECONDAIRE													
EN IMPOTS	105.59	105.59	105.59	105.59	152.74	124.90	105.59	105.59	106.07	100.45	109.52	104.49	124.11
EN ESPECES	111.36	111.36	111.36	111.36	64.21	92.05	111.36	111.36	110.88	116.49	107.42	112.44	92.83
TOTAL	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.95	216.94	216.93	216.95
TOTAL DES TRANSFERTS EN ESPECES ET EN IMPOTS, PARTIE VI	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.50	754.49	754.51

4. TRANSFERTS EN IMPOTS AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS

ANNEE FINANCIERE 1989-90

(DOLLARS PAR HABITANT)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
13.5 POINTS I.R.P.	159.87	177.80	226.67	195.51	256.56	361.74	229.30	219.07	295.76	295.36	309.87	297.80	295.54
PEREQUATION I.R.P.	146.13	128.20	79.33	110.49	49.44	.00	76.70	86.93	.00	.00	.00	.00	28.64
1.0 POINT I.R.S.	8.48	11.12	12.45	13.04	21.72	27.05	14.45	12.58	34.42	17.35	31.08	27.52	22.82
PEREQUATION I.R.S.	14.20	11.57	10.23	9.64	.96	.00	8.23	10.11	.00	.00	.00	.00	1.95
ABATTEMENT DU QUEBEC					146.77								37.39
TRANSFERT FISCAL TOTAL	328.69	328.69	328.69	328.69	475.46	388.80	328.69	328.69	330.19	312.70	340.94	325.31	386.35

5. TAUX DE CROISSANCE ANNUEL DES DROITS AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS EN VERTU DE LA PARTIE VI DE LA LOI DE 1977 SUR LES ACCORDS FISCAUX ENTRE LE GOUVERNEMENT FEDERAL ET LES PROVINCES ET SUR LES CONTRIBUTIONS FEDERALES EN MATIERE D'ENSEIGNEMENT POSTSECONDAIRE ET DE SANTE

ANNEE FINANCIERE 1989-90

(EN POURCENTAGE *)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
TOTAL DES DROITS, PARTIE VI	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
TRANSFERT EN IMPOTS	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.5	13.8	8.2
DROITS EN ESPECES	3.0	3.6	3.4	3.3	1.7	4.1	3.6	2.8	3.2	5.3	-1.0	-.7	3.5
DROITS EN ESPECES PAR PROGRAMME													
SERVICES DE SANTE ASSURES	2.9	3.5	3.2	3.2	1.1	3.9	3.4	2.7	2.9	5.1	-1.6	-1.2	3.3
SERVICES COMPLEMENTAIRES DE SANTE	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
SOUS-TOTAL - SANTE	3.2	3.8	3.5	3.5	2.1	4.3	3.7	3.0	3.5	5.4	-.5	-.3	3.7
ENSEIGNEMENT POSTSECONDAIRE	2.7	3.2	3.0	3.0	.3	3.5	3.2	2.5	2.6	5.0	-2.3	-1.9	2.9
TOTAL	3.0	3.6	3.4	3.3	1.7	4.1	3.6	2.8	3.2	5.3	-1.0	-.7	3.5
TRANSFERTS DU GOUVERNEMENT FEDERAL POUR LA SANTE													
EN IMPOTS	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.5	13.8	8.2
EN ESPECES	3.2	3.8	3.5	3.5	2.1	4.3	3.7	3.0	3.5	5.4	-.5	-.3	3.7
TOTAL	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
TRANSFERTS DU GOUVERNEMENT FEDERAL POUR L'ENSEIGNEMENT POSTSECONDAIRE													
EN IMPOTS	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.4	13.8	8.2
EN ESPECES	2.7	3.2	3.0	3.0	.3	3.5	3.2	2.5	2.6	5.0	-2.3	-1.9	2.9
TOTAL	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9
TOTAL DES TRANSFERTS EN ESPECES ET EN IMPOTS, PARTIE VI	4.7	5.3	5.1	5.0	5.3	6.3	5.3	4.5	6.2	6.6	5.0	5.1	5.9

* IL S'AGIT DU TAUX DE CROISSANCE DES DROITS DU PRESENT CALCUL DE 1989-90 PAR RAPPORT AU CALCUL OFFICIEL LE PLUS RECENT POUR 1988-89, EN DATE DU 12 JANVIER 1989.

6. TAUX DE CROISSANCE ANNUEL DES TRANSFERTS EN IMPOTS AU TITRE DU FINANCEMENT DES PROGRAMMES ETABLIS

ANNEE FINANCIERE 1989-90

(EN POURCENTAGE *)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
13.5 POINTS I.R.P.	7.6	7.3	7.5	7.2	7.6	9.2	7.3	7.0	7.8	8.3	9.1	9.1	8.4
PEREQUATION I.R.P.	6.9	8.7	8.1	8.3	9.7	.0	9.5	7.1	.0	.0	.0	.0	8.7
1.0 POINT I.R.S.	-8.4	-23.4	15.3	15.9	8.7	-.6	.7	6.3	38.0	14.8	89.2	111.2	7.9
PEREQUATION I.R.S.	10.5	55.1	-8.9	-10.7	-52.1	.0	7.7	-2.1	.0	.0	.0	.0	-12.0
ABATTEMENT DU QUEBEC					7.6								7.6
TRANSFERT FISCAL TOTAL	6.9	7.6	7.3	7.3	7.6	8.5	7.5	6.7	10.3	8.7	13.5	13.8	8.2

* IL S'AGIT DES TAUX DE CROISSANCE DES TRANSFERTS EN IMPOTS DU PRESENT CALCUL POUR 1989-90 PAR RAPPORT AU CALCUL OFFICIEL LE PLUS RECENT POUR 1988-89, EN DATE DU 12 JANVIER 1989.

7. DONNEES DE BASE UTILISEES DANS LE CALCUL DES DROITS AU TITRE DU F.P.E.

ANNEE FINANCIERE 1989-90

COUTS DES PROGRAMMES AU COURS DE L'ANNEE DE BASE (1975-76) (1)	MILLIERS DE DOLLARS	DOLLARS PAR HABITANT	POURCENTAGE DU TOTAL
ASSURANCE-HOSPITALISATION	2,430,268	107.37	50.49
SOINS MEDICAUX	836,739	36.97	17.38
SERVICE DE SANTE ASSURES	3,267,007	144.34	67.88
ENSEIGNEMENT POSTSECONDAIRE	1,546,190	68.31	32.12
TOTAL	4,813,197	212.65	100.00

(1) COUTS DES PROGRAMMES AU COURS DE L'ANNEE DE BASE:

ASSURANCE-HOSPITALISATION ET ASSURANCE-MALADIE - CALCUL DEFINITIF DES CONTRIBUTIONS FEDERALES EFFECTUE PAR SANTE ET BIEN-ETRE SOCIAL CANADA.

ENSEIGNEMENT POSTSECONDAIRE - CALCUL DEFINITIF DES CONTRIBUTIONS FEDERALES EFFECTUE PAR LE SECRETARIAT D'ETAT.

B. DONNEES DE BASE UTILISEES DANS LE CALCUL DES DROITS AU TITRE DU F.P.E.

ANNEE FINANCIERE 1989-90

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
POPULATION (CHIFFRES EN MILLIERS) (1)													
1972	530.0	112.6	794.6	640.1	6,053.6	7,809.9	991.2	914.0	1,657.3	2,241.4	37.3	19.5	21,801.3
1973	537.2	114.0	804.3	647.1	6,078.9	7,908.8	996.2	904.5	1,689.5	2,302.4	39.4	20.5	22,043.0
1974	541.5	115.2	811.5	653.6	6,122.7	8,054.1	1,007.5	899.7	1,722.4	2,375.7	39.6	20.5	22,363.9
1975	549.1	117.1	819.5	665.2	6,179.0	8,172.2	1,013.6	907.4	1,778.3	2,433.2	41.2	21.3	22,697.1
1976	557.7	118.2	828.6	677.2	6,234.4	8,264.5	1,021.5	921.3	1,838.0	2,466.6	42.6	21.8	22,992.6
1977	559.8	119.3	833.4	684.1	6,284.0	8,353.1	1,027.4	934.9	1,912.7	2,499.4	42.8	21.8	23,272.8
1978	561.5	121.0	837.5	688.1	6,302.4	8,439.6	1,032.0	943.5	1,983.1	2,542.3	43.6	22.5	23,517.0
1979	563.5	122.0	841.8	691.9	6,338.9	8,501.3	1,028.0	951.3	2,052.8	2,589.4	44.0	22.3	23,747.3
1980	565.6	122.8	845.1	695.4	6,386.1	8,569.7	1,024.9	959.4	2,140.6	2,666.0	44.7	22.3	24,042.5
1981	567.7	122.5	847.4	696.4	6,438.4	8,625.1	1,026.2	968.3	2,237.7	2,744.5	45.7	23.2	24,343.2
1982	566.2	122.4	849.5	696.6	6,462.2	8,702.5	1,033.3	977.0	2,314.5	2,787.7	47.4	23.9	24,583.1
1983	571.4	123.7	857.0	703.2	6,474.9	8,798.0	1,045.6	989.3	2,338.7	2,813.8	48.8	22.9	24,787.2
1984	572.4	125.1	864.4	707.9	6,492.0	8,901.7	1,055.1	1,000.5	2,338.5	2,847.7	50.1	23.1	24,978.2
1985	571.5	126.0	871.0	709.9	6,514.2	9,006.4	1,064.0	1,008.4	2,348.5	2,870.1	51.9	23.5	25,165.4
1986	568.3	126.6	873.2	710.4	6,540.3	9,113.5	1,071.2	1,010.2	2,375.3	2,889.2	52.2	23.5	25,354.1
1987	568.2	127.3	878.9	712.3	6,592.6	9,270.7	1,079.0	1,014.0	2,380.4	2,925.7	51.7	24.4	25,625.1
1988	568.1	128.7	883.9	714.4	6,639.2	9,430.8	1,084.7	1,011.2	2,401.1	2,984.0	51.8	25.3	25,923.3
1989	568.4	129.5	887.6	716.9	6,681.1	9,583.1	1,091.2	1,009.7	2,437.3	3,041.0	52.0	25.4	26,223.3
PARTS PROVINCIALES DE L'IMPOT FEDERAL DE BASE (I.F.B.) (2)													
MILLIERS DE DOLLARS	588,233	149,049	1,302,406	907,325	11,095,997	22,440,649	1,619,715	1,431,880	4,666,447	5,814,247	104,308	48,964	50,169,220
POUR CENT	1.172498	.297093	2.596026	1.808529	22.117141	44.729914	3.228503	2.854101	9.301414	11.589271	.207912	.097598	100.000000
FACTEUR POUR EXCLURE L'IMPOT FEDERAL DE BASE DES NON-RESIDENTS (POUR CENT)													
1989													.997785
IMPOT FEDERAL DE BASE (EN MILLIERS DE DOLLARS) (3)													
1989													51,300,000
1990													55,200,000

(1) ESTIMATIONS AU 1ER JUIN SAUF POUR LES ANNEES DE RECENSEMENT 1981 ET 1986 OU LES ESTIMATIONS SONT EN DATE DU RECENSEMENT.

(2) L'IMPOT FEDERAL DE BASE DE 1987 ET ANNEES ANTERIEURES COTISE AU 31 DECEMBRE 1988, RAJUSTE POUR TENIR COMPTE DE LA REFORME FISCALE DE 1987.

(3) ESTIMATION DU MINISTERE DES FINANCES.

9.DONNEES DE BASE UTILISEES DANS LE CALCUL DES DROITS AU TITRE DU F.P.E.

ANNEE FINANCIERE 1989-90

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
PARTS PROVINCIAL DU REVENU IMPOSABLE DES SOCIETES (RIS) (1)													
MILLIERS DE DOLLARS	477,857	142,702	1,095,459	926,722	14,384,239	25,694,697	1,563,117	1,258,348	8,314,439	5,228,588	160,176	69,274	59,315,620
POUR CENT	.805618	.240581	1.846831	1.562357	24.250340	43.318603	2.635254	2.121445	14.017285	8.814859	.270040	.116789	100.000003
FACTEUR POUR EXCLURE LE REVENU DES SOCIETES NON-RESIDENTES (POUR CENT)													
1989													.988441
REVENU IMPOSABLE DES SOCIETES (EN MILLIERS DE DOLLARS) (2)													
1989													59,800,000
1990													62,800,000
PRODUIT NATIONAL BRUT (EN MILLIONS DE DOLLARS) (3)													
1972													107,168
1973													125,642
1974													149,873
1975													169,002
1976													194,388
1977													213,308
1978													235,654
1979													268,941
1980													302,064
1981													344,657
1982													361,772
1983													394,114
1984													431,249
1985													464,446
1986													489,929
1987													533,085
1988													580,310
PEREQUATION GENERALE (EN MILLIERS DE DOLLARS) (4)													
1989-90	910,459	183,932	854,023	836,202	3,448,710	0	768,327	351,289	0	0	0	0	7,352,942

(1) REVENU IMPOSABLE DES SOCIETES DE 1987 COTISE AU 28 FEVRIER 1989 ET RAJUSTE POUR TENIR COMPTE DE LA REFOME FISCALE DE 1987.

(2) ESTIMATION DU MINISTERE DES FINANCES.

(3) STATISTIQUES CANADA, COMPTES NATIONAUX DES REVENUS ET DES DEPENSES.

(4) PEREQUATION PROVINCIALE, PREMIERE ESTIMATION 1989-90 (LE 31 JANVIER 1989) MINISTERE DES FINANCES.

CALCUL DES FACTEURS DE PROGRESSION DU F.P.E. ET DES DROITS PAR HABITANT AFFERENTS AUX PROGRAMMES 'ETABLIS'

ANNEE FINANCIERE 1989-90

	FACTEUR DE PROGRESSION - SANTE (1) (POUR CENT)	DROITS-SERVICES DE SANTE ASSURES (2) (DOLLARS/HABITANT)	SERVICES COMP. DE SANTE (DOLLARS/HABITANT)	FACTEUR DE PROGRESSION-EPS * (1) (POUR CENT)	DROITS-EPS (2) (DOLLARS/HABITANT)	TOTAL DES DROITS F.P.E. (DOLLARS/HABITANT)
1975-76		144.336856			68.310905	212.647761
1976-77	14.845217	165.763975		14.845217	78.451807	244.215782
1977-78	14.043991	189.043854	20.000000	14.043991	89.469572	298.513426
1978-79	11.001168	209.840886	22.200234	11.001168	99.312270	331.353390
1979-80	10.405440	231.675755	24.510266	10.405440	109.646149	365.832169
1980-81	10.235245	255.388335	27.018951	10.235245	120.868700	403.275986
1981-82	11.084538	283.696951	30.013877	11.084538	134.266437	447.977266
1982-83	12.211911	318.341771	33.679145	12.211911	150.662935	502.683852
1983-84	9.123556	347.385860	36.751881	6.000000	159.702711	543.840452
1984-85	8.166227	375.754179	39.753123	5.000000	167.687847	583.195149
1985-86	6.836355	401.442069	42.470788	6.836355	179.151583	623.064439
1986-87	5.839458	424.884109	44.950851	5.839458	189.613064	659.448024
1987-88	4.716210	444.922533	47.070828	4.716210	198.555613	690.548975
1988-89	4.411356	464.549650	49.147289	4.411356	207.314608	721.011548
1989-90	4.646382	486.134401	51.430860	4.646382	216.947237	754.512498

* EPS: ENSEIGNEMENT POSTSECONDAIRE.

(1) LE FACTEUR DE PROGRESSION POUR LA SANTE POUR TOUTE ANNEE SE TERMINANT AVANT LE PREMIER AVRIL 1986 EST UNE MOYENNE MOBILE COMPOSEE DE TROIS ANS D'ACCROISSEMENT DU P.N.B. PAR HABITANT. POUR 1985-86, PAR EXEMPLE, IL EST EGAL A LA RACINE CUBIQUE DE LA FRACTION SUIVANTE:

$$\frac{\text{P.N.B. PAR HABITANT EN 1984}}{\text{P.N.B. PAR HABITANT EN 1981}}$$

POUR TOUTE ANNEE FINANCIERE COMMENCANT APRES LE 31 MARS 1986, LE FACTEUR DE PROGRESSION EST DIMINUE DE DEUX POINTS DE POURCENTAGE. POUR 1987-88, PAR EXEMPLE, IL EST EGAL A LA RACINE CUBIQUE DE LA FRACTION SUIVANTE:

$$\frac{\text{P.N.B. PAR HABITANT EN 1986}}{\text{P.N.B. PAR HABITANT EN 1983}}$$

MOINS 0.02.

POUR 1983-84 ET 1984-85 LES FACTEURS DE PROGRESSION POUR L'ENSEIGNEMENT POSTSECONDAIRE SONT RESPECTIVEMENT 6 ET 5 POUR CENT. POUR TOUTE AUTRE ANNEE, LE FACTEUR DE PROGRESSION POUR L'ENSEIGNEMENT POSTSECONDAIRE EST LE MEME QUE POUR LA SANTE.

(2) LES DROITS PAR HABITANT AFFERENTS A CHACUN DES PROGRAMMES 'ETABLIS' SONT EGAUX AUX COUTS PAR HABITANT DES PROGRAMMES AU COURS DE L'ANNEE DE BASE (EN 1975-76, $144.34 POUR LES SERVICES DE SANTE ASSURES ET $68.31 POUR L'ENSEIGNEMENT POSTSECONDAIRE), MAJORES SUR UNE BASE CUMULATIVE SELON LES FACTEURS DE PROGRESSION RESPECTIFS. LES DROITS PAR HABITANT AFFERENTS AU SERVICES COMPLEMENTAIRES DE SANTE SONT DE 20 DOLLARS PAR HABITANT EN 1977-78, AUGMENTES PAR LA SUITE PAR LE FACTEUR DE PROGRESSION DE LA SANTE.

11. RESULTATS INTERMEDIAIRES RELATIFS AUX CALCULS DU F.P.E.

CALCUL DU TOTAL DES DROITS

ANNEE FINANCIERE 1989-90

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
DROITS AFFERENTS AUX PROGRAMMES 'ETABLIS' (1)													
SERVICES DE SANTE ASSURES	276,319	62,954	431,493	348,510	3,247,913	4,658,675	530,470	490,850	1,184,855	1,478,335	25,279	12,348	12,748,001
ENSEIGNEMENT POSTSECONDAIRE	123,313	28,095	192,562	155,529	1,449,446	2,079,027	236,733	219,052	528,766	659,737	11,281	5,510	5,689,051
TOTAL	399,632	91,049	624,055	504,039	4,697,359	6,737,702	767,203	709,902	1,713,621	2,138,072	36,560	17,858	18,437,052
SERVICES COMPLEMENTAIRES DE SANTE (2)													
1989-90	29,233	6,660	45,650	36,871	343,615	492,867	56,121	51,930	125,352	156,401	2,674	1,306	1,348,680
TOTAL DES DROITS, PARTIE VI (3)													
1989-90	428,865	97,709	669,705	540,910	5,040,974	7,230,569	823,324	761,832	1,838,973	2,294,473	39,234	19,164	19,785,732
DISPOSITION POUR LE PAIEMENT DE RAJUSTEMENT SPECIAL (POUR CENT) (3)													
CROISSANCE DU TOTAL DES DROITS													5.9
TAUX D'INFLATION													3.8

(1) LES DROITS AFFERENTS AUX PROGRAMMES ETABLIS ET AUX SERVICES COMPLEMENTAIRES DE SANTE SONT EGAUX AUX DROITS PAR HABITANT, TEL QU'INDIQUE AU TABLAU 10, MULTIPLIE PAR LE POPULATION DE LA PROVINCES OU DU TERRITOIRE.

(2) LE TOTAL DES DROITS AU TITRE DE LA PARTIE VI EST EGAL A LA SOMME DES DROITS (EN VERTU DE LA PARTIE VI DE LA LOI DE 1977 SUR LES ACCORDS FISCAUX ENTRE LE GOUVERNEMENT FEDERAL ET LES PROVINCES ET SUR LES CONTRIBUTIONS FEDERALES EN MATIERE D'ENSEIGNEMENT POSTSECONDAIRE ET DE SANTE) AFFERENTS AUX PROGRAMMES ETABLIS ET AUX SERVICES COMPLEMENTAIRES DE SANTE.

(3) PUISQUE LE TAUX D'INFLATION EST INFERIEUR AU TAUX DE CROISSANCE DU TOTAL DES DROITS, LA DISPOSITION POUR LE PAIEMENT DE RAJUSTEMENT SPECIAL NE S'APPLIQUE PAS. LA CROISSANCE ANNUELLE DU TOTAL DES DROITS EST CALCULEE A PARTIR DU PLUS RECENT CALCUL OFFICIEL POUR 1988-89, EN DATE DU 12 JANVIER 1989. LE TAUX D'INFLATION EST LE TAUX DE CROISSANCE ANNUEL DE L'INDICE DE PRIX IMPLICITE DE LA DEPENSE NATIONALE BRUTE POUR L'ANNEE CIVILE, TEL QU'ESTIME PAR LE MINISTERE DES FINANCES.

12. RESULTATS INTERMEDIAIRES RELATIFS AUX CALCULS DU F.P.E.

CALCUL DES PAIEMENTS DE TRANSFERT I.R.P.

ANNEE FINANCIERE 1989-90

(EN MILLIERS DE DOLLARS)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
IMPOT FEDERAL DE BASE													
ESTIMATION PREALABLE AU F.P.E. (1)													
1989													56,462,353
1990													60,754,813
ESTIMATION PREALABLE AU F.P.E. POUR L'ANNEE FINANCIERE, A L'EXCLUSION DES NON-RESIDENTS (2)													
1989-90													57,408,027
VALEUR D'UN ET 13.5 POINTS I.R.P. (3)													
UN POINT	6,731	1,706	14,903	10,382	126,970	256,786	18,534	16,385	53,398	66,532	1,194	560	574,080
13.5 POINTS	90,870	23,025	201,194	140,163	1,714,097	3,466,606	250,212	221,195	720,867	898,178	16,113	7,564	7,750,084

(1) L'IMPOT FEDERAL DE BASE PREALABLE AU F.P.E. EST EGAL A L'IMPOT FEDERAL DE BASE DIVISE PAR (1.00000 - 0.09143).

(2) TROIS QUART DU MONTANT DE L'ANNEE D'IMPOSITION SE TERMINANT AU COURS DE L'ANNEE FINANCIERE, PLUS UN QUART DU MONTANT DE L'ANNEE D'IMPOSITION COMMENCANT AU COURS DE L'ANNEE FINANCIERE, LE TOUT MULTIPLIE PAR 0.997785 POUR EXCLURE LES NON-RESIDENTS.

(3) UN POUR CENT ET 13.5 POUR CENT DE L'IMPOT FEDERAL DE BASE AVANT F.P.E., A L'EGARD DE L'ANNEE FINANCIERE, DISTRIBUE SUR LA BASE DES PARTS PROVINCIALES ET TERRITORIALES AU COURS DE L'ANNEE LA PLUS RECENTE POUR LAQUELLE LES DONNEES DEFINITIVES DE L'IMPOT (OU DES DONNEES PROVISOIRES ACCEPTABLES) SONT DISPONIBLES.

13. RESULTATS INTERMEDIAIRES RELATIFS AUX CALCULS DU F.P.E.

PEREQUATION ASSOCIEE AU TRANSFERT I.R.P.

ANNEE FINANCIERE 1989-90

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
PARTS PROVINCIALES DE POPULATION (POUR CENT)													
1989	2.17396	.49530	3.39481	2.74193	25.55324	36.65254	4.17352	3.86181	9.32196	11.63093			100.00000
PARTS PROVINCIALES DE LA BASE I.R.P. (POUR CENT) (1)													
1989	1.17609	.29800	2.60398	1.81407	22.18492	44.86699	3.23840	2.86285	9.32992	11.62479			100.00000
POURCENTAGE DE LA BASE I.R.P. DANS LES CINQ PROVINCES CONSTITUANT LA NORME (2)													
1989													84.778
POURCENTAGE DE LA POPULATION PROVINCIALE TOTALE DANS LES CINQ PROVINCES CONSTITUANT LA NORME													
1989													81.87204
INSUFFISANCES (OU EXCEDENTS) DE POTENTIEL FISCAL I.R.P. (POUR CENT) (3)													
1989	1.07503	.21488	.91132	1.02518	4.27529	-6.91353	1.08325	1.13603	.32290	.41896			
UN ET 13.5 POINTS I.R.P. ASSUJETTIS A LA PEREQUATION (MILLIERS DE DOLLARS) (4)													
UN POINT													572,326
13.5 POINTS													7,726,406
VALEUR DE LA PEREQUATION THEORIQUE ASSOCIEE A UN ET A 13.5 POINTS (MILLIERS DE DOLLARS) (5) *													
UN POINT	6,153	1,230	5,216	5,867	24,469	0	6,200	6,502	0	0	0	0	55,636
13.5 POINTS	83,061	16,602	70,412	79,210	330,326	0	83,697	87,774	0	0	0	0	751,082

(1) LES PARTS PROVINCIALES DE LA BASE DE L'I.R.P. SE CALCULENT A L'AIDE DE LA DEFINITION DE L'ASSIETTE INSEREE DANS LES REGLEMENTS, CONFORMEMENT A LA PARTIE VI DE LA LOI.

(2) EN VERTU DE LA LOI AMENDEE, LES PROVINCES DONT LE POTENTIEL FISCAL SERAIT AUTREMENT INFERIEUR A LA NORME REPRESENTATIVE RECOIVENT DES PAIEMENTS DE PEREQUATION AFIN QUE LE TRANSFERT APRES PEREQUATION SOIT EGAL A LA NORME. LES PROVINCES QUI CONSTITUENT LA NORME SONT LE QUEBEC, L'ONTARIO, LE MANITOBA, LA SASKATCHEWAN ET LA COLOMBIE-BRITANNIQUE.

(3) L'INSUFFISANCE DE POTENTIEL FISCAL D'UNE PROVINCE QUELCONQUE SE CALCULE (A) EN DIVISANT LA PART PROVINCIALE DE LA BASE DE L'I.R.P. DES CINQ PROVINCES PAR LEUR PART DE LA POPULATION, (B) EN MULTIPLIANT CE RESULTAT PAR LA PART DE LA POPULATION DE CETTE PROVINCE ET (C) EN SOUSTRAYANT LA PART DE LA BASE DE L'I.R.P. DE CETTE PROVINCE. UN RESULTAT NEGATIF SIGNIFIE UN EXCEDENT DE POTENTIAL FISCAL.

(4) UN POINT I.R.P. SOUMIS A PEREQUATION EST EGAL A UN POUR CENT DU TOTAL, POUR L'ANNEE FINANCIERE, DE L'IMPOT FEDERAL DE BASE PREALABLE AU F.P.E. DES DIX PROVINCES, A L'EXCLUSION DES NON-RESIDENTS.

(5) LA VALEUR DE LA PEREQUATION THEORIQUE ASSOCIEE A UN POINT I.R.P. EST EGALE A UN POINT I.R.P. SOUMIS A PEREQUATION MULTIPLIE PAR L'INSUFFISANCE, S'IL Y EN A UNE, DE POTENTIEL FISCAL.

* EN VERTU DE L'ARTICLE 20, LA VALEUR DE LA PEREQUATION ASSOCIEE AU TRANSFERT FISCAL EST EGALE AU MOINDRE DE LA PEREQUATION FISCALE VERSEE EN VERTU DE LA PARTIE I DE LA LOI ET LA PEREQUATION THEORIQUE ASSOCIEE AU TRANSFERT FISCAL. C'EST POURQUOI IL N'Y A PAS DE PAIEMENT DE PEREQUATION IMPUTE A LA COLOMBIE-BRITANNIQUE MALGRE SON INSUFFISANCE DE POTENTIEL FISCAL.

14. RESULTATS INTERMEDIAIRES RELATIFS AUX CALCULS DU F.P.E.

CALCUL DES PAIEMENTS DE TRANSFERT I.R.S.

ANNEE FINANCIERE 1989-90

(EN MILLIERS DE DOLLARS)

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
REVENU IMPOSABLE DES SOCIETES													
1989													59,800,000
1990													62,800,000
ESTIMATION POUR L'ANNEE FINANCIERE A L'EXCLUSION DES NON-RESIDENTS (1)													
1989-90													59,850,103
VALEUR D'UN POINT I.R.S. (2)													
1989-90	4,822	1,440	11,053	9,351	145,139	259,262	15,772	12,697	83,894	52,757	1,616	699	598,502

(1) L'ESTIMATION POUR L'ANNEE FINANCIERE DU REVENU IMPOSABLE DES SOCIETES A L'EXCLUSION DES NON-RESIDENTS, SE CALCULE EN TENANT COMPTE DE TROIS QUARTS DU MONTANT DE L'ANNEE D'IMPOSITION SE TERMINANT AU COURS DE L'ANNEE FINANCIERE PLUS UN QUART DU MONTANT DE L'ANNEE D'IMPOSITION COMMENCANT AU COURS DE L'ANNEE FINANCIERE ET EN MULTIPLIANT CETTE SOMME PAR 0.988441 POUR EXCLURE LES NON-RESIDENTS.

(2) LA VALEUR D'UN POINT I.R.S. EST EGALE A UN POUR CENT DU REVENU IMPOSABLE DES SOCIETES POUR L'ANNEE FINANCIERE DISTRIBUE SUR LA BASE DES PARTS PROVINCIALES ET TERRITORIALES AU COURS DE LA DERNIERE ANNEE POUR LAQUELLE DES DONNEES DEFINITIVES DE L'IMPOT (OU DES DONNEES PROVISOIRES ACCEPTABLES) SONT DISPONIBLES

15. RESULTATS INTERMEDIAIRES RELATIFS AUX CALCULS DU F.P.E.

PEREQUATION ASSOCIEE AU TRANSFERT I.R.S.

ANNEE FINANCIERE 1989-90

	T-N	I-P-E	N-E	N-B	QUE	ONT	MAN	SASK	ALB	C-B	TN-O	YUKON	TOTAL
PARTS PROVINCIALES DE POPULATION (POUR CENT)													
1989	2.17396	.49530	3.39481	2.74193	25.55324	36.65254	4.17352	3.86181	9.32196	11.63093			100.00000
PARTS PROVINCIALES DE LA BASE I.R.S. (POUR CENT) (1)													
1989	.80875	.24152	1.85400	1.56842	24.34451	43.48682	2.64549	2.12968	14.07172	8.84909			100.00000
POURCENTAGE DE LA BASE I.R.S. DANS LES CINQ PROVINCES CONSTITUANT LA NORME (2)													
1989													81.45559
POURCENTAGE DE LA POPULATION PROVINCIALE TOTALE DANS LES CINQ PROVINCES CONSTITUANT LA NORME													
1989													81.87204
INSUFFISANCES (OU EXCEDENTS) DE POTENTIEL FISCAL I.R.S. (POUR CENT) (3)													
1989	1.35416	.25126	1.52354	1.15956	1.07875	-7.02072	1.50680	1.71248	-4.79718	2.72268			
UN POINT I.R.S. SOUMIS A PEREQUATION (MILLIERS DE DOLLARS) (4)													
1989													596,186
VALEUR DE LA PEREQUATION THEORIQUE ASSOCIEE A UN POINT I.R.S. (MILLIERS DE DOLLARS) (5) *													
1989	8,073	1,498	9,083	6,913	6,431	0	8,983	10,210	0	0			51,191

(1) LES PARTS PROVINCIALES DE LA BASE DE L'I.R.S. SE CALCULENT A L'AIDE DE LA DEFINITION DE L'ASSIETTE INSEREE DANS LES REGLEMENTS, CONFORMEMENT A LA PARTIE VI DE LA LOI.

(2) EN VERTU DE LA LOI AMENDEE, LES PROVINCES DONT LE POTENTIEL FISCAL SERAIT AUTREMENT INFERIEUR A LA NORME REPRESENTATIVE RECOIVENT DES PAIEMENTS DE PEREQUATION AFIN QUE LE TRANSFERT FISCAL APRES PEREQUATION SOIT EGAL A LA NORME. LES PROVINCES QUI CONSTITUENT LA NORME SONT LE QUEBEC, L'ONTARIO, LE MANITOBA, LA SASKATCHEWAN ET LA COLOMBIE-BRITANNIQUE.

(3) L'INSUFFISANCE DE POTENTIEL FISCAL D'UNE PROVINCE QUELCONQUE SE CALCULE (A) EN DIVISANT LA PART PROVINCIALE DE LA BASE DE L'I.R.S. DES CINQ PROVINCES PAR LEUR PART DE LA POPULATION, (B) EN MULTIPLIANT CE RESULTAT PAR LA PART DE LA POPULATION DE CETTE PROVINCE ET (C) EN SOUSTRAYANT LA PART DE LA BASE DE L'I.R.S. DE CETTE PROVINCE. UN RESULTAT NEGATIF SIGNIFIE UN EXCEDENT DE POTENTIEL FISCAL.

(4) L'I.R.S. SOUMIS A PEREQUATION EST EGAL AU TOTAL, POUR L'ANNEE FINANCIERE, DU REVENU IMPOSABLE DES SOCIETES DES DIX PROVINCES, A L'EXCLUSION DES NON-RESIDENTS.

(5) LA VALEUR DE LA PEREQUATION THEORIQUE ASSOCIEE A UN POINT I.R.S. EST EGALE A UN POUR CENT DE L'I.R.S. SOUMIS A PEREQUATION, MULTIPLIE PAR L'INSUFFISANCE, S'IL Y EN A UNE, DE POTENTIEL FISCAL DE LA PROVINCE.

* EN VERTU DE L'ARTICLE 20, LA VALEUR DE LA PEREQUATION ASSOCIEE AU TRANSFERT FISCAL EST EGALE AU MOINDRE DE LA PEREQUATION FISCALE VERSEE EN VERTU DE LA PARTIE I DE LA LOI ET LA PEREQUATION THEORIQUE ASSOCIEE AU TRANSFERT FISCAL. C'EST POURQUOI DES PAIEMENTS DE PEREQUATION NULS SONT IMPUTES A LA COLOMBIE-BRITANNIQUE MALGRE SON INSUFFISANCE DE POTENTIEL FISCAL.